

BUDGET PURPOSE

Lewis County budget document addresses four major purposes:

Policy Document—The budget process is conducted in a way that allows directors and elected officials to review and present their budget each year. In this process budget impacts are provided to the Board of County Commissioners to enable them to redirect the County's activities by means of the allocation of financial resources. On this basis, the budget sets policies for the following year.

Operations Guide—An explanation of each office, department/division responsibilities is provided and a budget is set at a spending limitation for the year. This allows users of the budget document to see the funding level for each area of the County and the purposes for the allocation.

Financial Plan—The budget provides for financial control by setting spending limitations within each scope of activity. The budget outlines how financial resources will be allocated over the next year and to which programs. This allocation of resources takes into consideration both current needs as well as long term development of County programs.

Communications Device—A budget document is a tool to present financial information to both internal and external customers. This document seeks to provide information to the County's employees and citizens that will enable meaningful dialog with their elected officials.

BUDGET PROCESS/POLICY

The budget process begins in early spring as the Elected and Directors discuss the upcoming issues that may affect the next budget. The group discusses programs, funding levels and emerging topics.

Budget Calendar—The annual budget calendar is included in the budget document and sets the budget process timeline in accordance with State law and County resolution.

Budget Policies—Although no formal policies have been adopted by Lewis County the following represents the process followed. These policies are intended as part of a toolbox to be referenced each year during the budget process and will be incorporated as practicable.

Program and Level of Service

- Identifying Mandatory Services
- Program and Service Level Review
- Preparing Cost Analysis
- Determining Service Level Impacts
- Performing County-wide Reviews

Budget Preparation

- Forecasting Revenue and Fund Balances
- Setting Total Expenditure Levels
- Determining Expenditure Priorities
- Establishing the Preliminary Budget

Budget Adoption

- Involve County Employees
- Involve the Public in the Budget process
- Setting and Adopting the Annual County Budget

Budget Monitoring

- Ongoing monitoring of budget

Changes to the Budget

- Centralized Process of Budget Amendments
- Amendment Timeline